

# Code of Procedure for the Whistleblower Procedure

---

## I. Introduction

The Hirschvogel Group is committed to its legal, social and societal responsibility towards its own company and its employees, customers and suppliers, as well as towards the environment and society. We value sustainable economic activity and healthy growth. Based on this guiding principle, we promote and demand law-abiding, value-compliant and sustainable behaviour from each and every employee in our Group. In order to ensure compliance with laws and ethical principles within the Group, we have established a Group-wide Compliance Management System (CMS). We expect our managers to exemplify this every day. This naturally also applies to us as the management of the Hirschvogel Group.

Part of our Compliance Management System is the establishment of an effective whistleblower system through which whistleblowers can report violations of the aforementioned principles.

These rules of procedure explain the process of submitting and processing incoming reports. They set out how the whistleblower system can be reached, who is responsible for processing reports and how the specific process looks once a report has been received.

## II. Addressees and scope of application of the whistleblower procedure

The whistleblower procedure can be accessed by the public and is available to everyone - whether in Germany or abroad. The whistleblower procedure allows individuals to report violations of statutory provisions or internal company guidelines that have occurred as a result of the business activities of the Hirschvogel Group and/or its companies.

## III. Course of procedure

The procedure is uniform from receipt of a report, regardless of which reporting channel is used to submit the report.

### 1. Responsibility for the complaint procedure

The Chief Compliance Officer ('CCO') of the Hirschvogel Group is solely responsible for receiving and processing information. The CCO is impartial, bound to secrecy and not subject to any instructions within the framework of the whistleblower procedure.

### 2. Submission of a report

In general, there are various reporting channels available to whistleblowers:

- An internet-based reporting portal that can be accessed in several languages via the following link: [osapiens reporting portal](#)
- By post to the following address:  
GvW Graf von Westphalen Rechtsanwälte  
c/o C. Beisheim, Hirschvogel Compliance  
Königsallee 61, 40215 Düsseldorf, Germany
- By email to the following email address: [compliance@hirschvogel.com](mailto:compliance@hirschvogel.com)
- By calling the following phone number: +49 (8243) 291-6856
- Reports can also be submitted in person to the Chief Compliance Officer at the following address upon request: GvW Graf von Westphalen, c/o C. Beisheim, Hirschvogel Compliance, Königsallee 61, 40215 Düsseldorf, Germany.

The reports can be personalized or anonymous. The processing status of a report can be tracked or reported back to you on the internet-based reporting portal and if a report is sent to the aforementioned email address. If you want to have this option when submitting a report via the aforementioned phone number or the aforementioned postal address, you can leave your contact details. In any case, we assure you that your report will be processed in strict confidence.

## Code of Procedure for the Whistleblower Procedure

---

### 3. Receipt of a report

After a report is received, the reporting person receives a confirmation of receipt, which is usually sent immediately, but no later than within seven days, to the reporting person.

### 4. Processing of the report

Upon receipt, the report is reviewed and processed by the CCO. The CCO can enlist the support of compliance officers, who, like the CCO, are bound to strict confidentiality. Reports involving companies of the Hirschvogel Group are forwarded to contact persons at the company concerned, if applicable. The CCO maintains contact with the person providing the information. He examines the facts and discusses them with the whistleblower if necessary and in particular at their request. If a violation of legal or internal company requirements is identified, he initiates further measures, e.g. internal investigations or the handover of the facts to the responsible investigating authorities. If no violation of legal or company-internal requirements is determined from a report, but it does point to certain business risks, the report is taken into account in the further development of the Compliance Management System of the Hirschvogel Group. In all cases, the person providing the information is notified of the measures taken – or also omitted – this is usually done within three months of receipt of the report.

### 5. Anonymous submission of a report

Reports can also be submitted anonymously. If a report is submitted anonymously, no data is collected that could be used to identify the person submitting the report. If the person submitting an anonymous report provides information that could be used to identify them, the information will be treated confidentially.

### 6. Confidentially providing a report

Furthermore, the confidentiality of personal data and other information that could be used to determine the identity of the person providing the information is guaranteed. Only the CCO can view a report.

### 7. Documentation of reports

Reports are stored in accordance with the statutory provisions.